

IN THE ABSTRACT:

Please amend the abstract as set forth below.

B1
The present invention provides magnetic recording medium having a non-magnetic substrate a non-magnetic metal ground layer and a magnetic ground layer. The non-magnetic ground layer is formed on a main surface side of the non-magnetic substrate and contains Ru at at least 20 at %. The magnetic layer is formed on the non-magnetic ground layer and has a metal magnetic thanthin film.